

# **Exhibit A**

January 1, 1990 - September 13, 2017

<b>351686723 S &amp; S STEEL SERVICES, INC</b>									
351686723 S & S STEEL SERVICES, INC									
Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Amount	Bill Amount	Comment (C) / Biller Note (B)
<b>Elisa Daras</b>									
BANKRUPTCY	BKTAX	EDARAS	6090	09/13/17	Time: 85.00/hr	0.95	80.75		C: scan paperwork, assemble tax return, create invoice & mail return to trustee
<b>Elisa Daras Totals</b>						<b>0.95</b>	<b>80.75</b>		
<b>FIRM</b>									
BANKRUPTCY	BKTAX	FIRM	9502	09/13/17	Exp: 0.00/unit	0.00	58.85		C: software fees
BANKRUPTCY	BKTAX	FIRM	9503	09/13/17	Exp: 0.00/unit	0.00	3.65		C: assembly materials
BANKRUPTCY	BKTAX	FIRM	9504	09/13/17	Exp: 0.00/unit	0.00	5.75		C: postage
BANKRUPTCY	BKTAX	FIRM	9501	09/13/17	Exp: 0.00/unit	0.00	6.20		C: PACER/copies
<b>FIRM Totals</b>						<b>0.00</b>	<b>74.45</b>		
<b>Larry Marietta, CPA</b>									
BANKRUPTCY	BKTAX	LMARIE	6080	09/13/17	Time: 250.00/hr	0.96	240.00		C: review & sign tax return
<b>LMarie Marietta, CPA Totals</b>						<b>0.96</b>	<b>240.00</b>		
<b>Paul J. Fouts</b>									
BANKRUPTCY	BKTAX	PJF	6020	09/05/17	Time: 350.00/hr	0.65	227.50		C: rev prior returns and acct workpapers-plan engagement
<b>Paul J. Fouts Totals</b>						<b>0.65</b>	<b>227.50</b>		
<b>Susan McAllister, EA</b>									
BANKRUPTCY	BKTAX	SMCALLI	6070	09/12/17	Time: 85.00/hr	0.96	81.60		C: check for necessary forms, print return, sort, attach prompt determination letters, organize file
<b>Susan McAllister, EA Totals</b>						<b>0.96</b>	<b>81.60</b>		
<b>Teresa Choate, CPA</b>									
BANKRUPTCY	BKTAX	TCHOAT	6010	05/03/17	Time: 175.00/hr	0.50	87.50		C: S&S STEEL SERVICES BANKRUPTCY - print email from Trustee Randall Woodruff, look up bankruptcy filing chapter 11 and conversion to Chapter 7 on PACER, ask Elisa to request most recent tax return
BANKRUPTCY	BKTAX	TCHOAT	6010	07/06/17	Time: 175.00/hr	0.19	33.25		C: S&S STEEL SERVICE, INC - print follow up email from Elisa to Woodruff requesting Prior Year tax return and Form 1 & 2, update notes
BANKRUPTCY	BKTAX	TCHOAT	6010	07/13/17	Time: 175.00/hr	0.10	17.50		C: S&S STEEL SERVICES, INC BANKRUPTCY - answer question from Elisa on what tax years need to be routed

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Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Amount	Bill Amount	Comment (C) / Biller Note (B)
BANKRUPTCY	BKTAX	TCHOAT 6010 E		07/14/17	Time: 175.00/hr	0.90	157.50		C: S&S STEEL SERVICES, INC - discuss questions on 2015 Final tax return, need to get general ledger, was previously filed as chapter 11 bkcy in 2015 and converted to chapter 7 in 2016, discuss avoidance preference payments - accrual basis - return to AP balance, discuss 507(b) superiority admin claim, need fixed asset schedule for cost basis in vehicles sold, email to Randy to request information
BANKRUPTCY	BKTAX	TCHOAT 6010 E		08/11/17	Time: 175.00/hr	0.68	119.00		C: email form Randy to Paul with copy of Order to Employ and ? from Randy he wants to do an initial distribution of funds from estate, but wants an estimate of the tax liability, respond to Randy with my list of questions from 7/14/17 and tell him we can not estimate the tax without further information
BANKRUPTCY	BKTAX	TCHOAT 6010 E		08/14/17	Time: 175.00/hr	0.20	35.00		C: discuss contacting CPA that prepared final 2015 return for a General Ledger with Paul, look up CPA
BANKRUPTCY	BKTAX	TCHOAT 6010 E		08/14/17	Time: 175.00/hr	0.07	12.25		C: email to Randy asking if I can contact the CPA that prepared the 2015 tax return for information so that I can amend the 2015 return
BANKRUPTCY	BKTAX	TCHOAT 6010 E		08/15/17	Time: 175.00/hr	0.67	117.25		C: respond to Randy's email asking why 2015 needs to be amended, look up CPA that prepared the 2015 FINAL form 1120S and send email requesting general ledger, fixed assets, and AP schedule in order to amend 2015
BANKRUPTCY	BKTAX	TCHOAT 6010 E		08/16/17	Time: 175.00/hr	1.56	273.00		C: save email from debtor CPA Whisler regarding owners getting "kicked out" of the company and filing a final tax return, and Woodruff Owners were not kicked out, the assets were just sold in Chapter 11 before it was converted to Chapter 7, no assets have been sold in Chapter 7, just recovery of preference items, search PACER for info on Chapter 11 asset sales and conversion to Chapter 7, email to Whisler explaining that entity was not terminated, nor did ownership change when the assets were sold, ownership changed when the case converted to Chapter 7 in January 2016, still need 2015 source data in order to amend the 2015 FOrm 1120S
BANKRUPTCY	BKTAX	TCHOAT 6010 E		08/17/17	Time: 175.00/hr	0.20	35.00		C: save a review 2015 tax return source data from CPA Michael Whisler
BANKRUPTCY	BKTAX	TCHOAT 6010 E		08/28/17	Time: 175.00/hr	0.11	19.25		C: phone call from Paul - need to email Randy and explain there is no tax liability for an S-Corp and that I got 2015 tax prep infor from the Prior Accountant

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Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Amount	Bill Amount	Comment (C) / Biller Note (B)	
BANKRUPTCY	BKTAX	TCHOAT 6010 E		08/29/17	Time: 175.00/hr	0.27	47.25		C: email to Randy to tell him I got 2015 workpapers from debtor CPA and ask if there will be more assets administered in 2017, tell him there is no tax liability for an S-Corp	
BANKRUPTCY	BKTAX	TCHOAT 6000 E		08/30/17	Time: 175.00/hr	3.27	572.25		C: request Fixed Asset CS file from debtor accountant Mike Whisler (18 pages of assets), punch in 2015 tax return and tie to originally filed tax return in order to amend	
BANKRUPTCY	BKTAX	TCHOAT 6010 E		09/05/17	Time: 175.00/hr	0.78	136.50		C: discuss amending 2015 return with Paul, adding AR in 2015 for sale of vehicles and cash received in 2016, discuss how to report AP avoidance actions and if AP should be adjusted in 2015 or just add in 2016 when funds were received back from vendors	
BANKRUPTCY	BKTAX	TCHOAT 6010 E		09/05/17	Time: 175.00/hr	0.88	154.00		C: download and import fixed asset file, review file, does not tie to fixed asset reports received or the assets listed on the 4797, look at workpapers from prior accountant to see how they calculated the total assets sold and differences	
BANKRUPTCY	BKTAX	TCHOAT 6000 E		09/08/17	Time: 175.00/hr	0.10	17.50		C: discuss with Paul - do I need to adjust the 2015 return to account for the actual sales price listed on the order to sell equipment from the Chapter 11 filing or just leave it the way the debtor's accountant calculated (netting the remaining asset and liabilities on B/S to come up with sales price) per paul, leave it the same, do not adjust 2015 to add an AR balance for the cash received in 2016 by Chapter 7 Trustee for vehicles sold in 2015 under Chapter 11, just net it with the cash received for AP being returned in 2016	
BANKRUPTCY	BKTAX	TCHOAT 6000 E		09/11/17	Time: 175.00/hr	2.00	350.00		C: complete tying out PBC return to Ultra Tax, tie out PBC Financial Statements and workpapers to tax return and Fixed Asset depreciation and gain loss adjustments, add Explanation of Changes, draft Federal and State 60 Day Prompt Tax Liability Determination letters	
BANKRUPTCY	BKTAX	TCHOAT 6000 E		09/13/17	Time: 175.00/hr	0.48	84.00		C: save and print 2015 IT-20S PBC return, punch in adjustment in Ultra tax and tie out K-1s	
<b>Teresa Choate, CPA Totals</b>										<b>12.96      2,268.00</b>

Total WIP	2,972.30
Progress Billed	0.00
<b>16.48</b>	<b>2,972.30</b>

**Client S & S STEEL SERVICES, INC Totals**

**Marietta Financial Services, Inc.**

4622 West 72nd Street, Suite C  
 Indianapolis, IN 46268  
 Phone 317.216.1040 Fax 317.216.7461

**INVOICE**

DATE: September 13, 2017  
 INVOICE # **54869**

**Bill To:**

S & S Steel Services, Inc.  
 Care of: Randall Woodruff, Trustee  
 115-A E. Ninth St.  
 Anderson, IN 46016

DESCRIPTION	AMOUNT
<b>Prepare 2015 Amended Forms 1120S &amp; IT-20S</b>	
Paul J. Fouts Jr., CPA 0.65 Hours	\$ 227.50
Principal 0.96 Hours	240.00
Tax Manager 12.96 Hours	2268.00
Staff Accountant 0.00 Hours	0.00
Administrator 1.91 Hours	162.35
<b>Expenses</b>	-
Software Fees	58.85
Assembly Materials	3.65
Postage	5.75
Copies	6.20
<b>TOTAL</b>	<b>\$ 2,972.30</b>

**THANK YOU FOR YOUR BUSINESS!**

If you have any questions concerning this invoice, contact Larry Marietta, CPA, 317.216.1040

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Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Amount	Bill Amount	Comment (C) / Biller Note (B)
<b>Elisa Daras</b>									
BANKRUPTCY	BKTAX	EDARAS	6090	09/13/17	Time: 85.00/hr	0.96	81.60		C: scan paperwork, assemble tax return, create invoice & mail tax return to trustee
<b>Elisa Daras Totals</b>						<b>0.96</b>	<b>81.60</b>		
<b>FIRM</b>									
BANKRUPTCY	BKTAX	FIRM	9502	09/13/17	Exp: 0.00/unit	0.00	58.85		C: software fees
BANKRUPTCY	BKTAX	FIRM	9503	09/13/17	Exp: 0.00/unit	0.00	3.65		C: assembly materials
BANKRUPTCY	BKTAX	FIRM	9504	09/13/17	Exp: 0.00/unit	0.00	5.75		C: postage
BANKRUPTCY	BKTAX	FIRM	9501	09/13/17	Exp: 0.00/unit	0.00	6.20		C: PACER/copies
<b>FIRM Totals</b>						<b>0.00</b>	<b>74.45</b>		
<b>Larry Marietta, CPA</b>									
BANKRUPTCY	BKTAX	LMARIE	6080	09/13/17	Time: 250.00/hr	0.95	237.50		C: review & sign tax return
<b>Larry Marietta, CPA Totals</b>						<b>0.95</b>	<b>237.50</b>		
<b>Paul J. Fouts</b>									
BANKRUPTCY	BKTAX	PJF	6000	07/24/17	Time: 350.00/hr	0.20	70.00		C: tax status of activity
<b>Paul J. Fouts Totals</b>						<b>0.20</b>	<b>70.00</b>		
<b>Susan McAllister, EA</b>									
BANKRUPTCY	BKTAX	SMCALLI	6070	09/12/17	Time: 85.00/hr	0.97	82.45		C: check for necessary forms, print return, sort, attach prompt determination letters, organize file
<b>Susan McAllister, EA Totals</b>						<b>0.97</b>	<b>82.45</b>		
<b>Teresa Choate, CPA</b>									
BANKRUPTCY	BKTAX	TCHOAT	6010	07/13/17	Time: 175.00/hr	2.81	491.75		C: S&S STEEL SERVICES, INC BANKRUPTCY - review PBC form 1120s 2013, 2014 & 2015 - identify that 2015 was filed as a final and balance sheet assets were zeroed out, review form 1 & 2, \$400k+ in avoidance preference Non-insider claims, make a Form 2 summary for 2016 and 2017, make a list of questions for Paul - avoidance actions non-insider, avoidance action insider, payments on 507(b) superiority admin claim, payments to clerk with other case numbers listed, assets sold, but tax return was marked final and zeroed out
BANKRUPTCY	BKTAX	TCHOAT	6010	08/15/17	Time: 175.00/hr	0.12	21.00		C: save email from Woodruff regarding vehicles were sold in 2015 during Chapter 11 bkcy, Chapter 7 estate just received the proceeds, respond to Woodruff

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S & S STEEL SERVICES, INC									
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BANKRUPTCY	BKTAX	TCHOAT	6000 E	09/11/17	Time: 175.00/hr	2.32	406.00		C: proforma 2015 return forward, enter 2016 expenses, cash balance, and AP avoidance claim funds received back to bankruptcy, answer questions, balance return, draft Federal and State 60 Day Prompt Tax Liability Determination letters, email to Paul regarding need for a General Footnote
<b>Teresa Choate, CPA Totals</b>					<b>5.25</b>	<b>918.75</b>			
					Total WIP	1,464.75			
					Progress Billed	0.00			
<b>Client S &amp; S STEEL SERVICES, INC Totals</b>					<b>8.33</b>	<b>1,464.75</b>			

**Marietta Financial Services, Inc.**

4622 West 72nd Street, Suite C  
 Indianapolis, IN 46268  
 Phone 317.216.1040 Fax 317.216.7461

**INVOICE**

DATE: September 13, 2017  
 INVOICE # **54883**

**Bill To:**

S & S Steel Services, Inc.  
 Care of: Randall Woodruff, Trustee  
 115-A E. Ninth St.  
 Anderson, IN 46016

DESCRIPTION	AMOUNT
<b>Prepare 2016 Forms 1120S &amp; IT-20S</b>	
Paul J. Fouts Jr., CPA 0.20 Hours	\$ 70.00
Principal 0.95 Hours	237.50
Tax Manager 5.25 Hours	918.75
Staff Accountant 0.00 Hours	0.00
Administrator 1.93 Hours	164.05
<b>Expenses</b>	-
Software Fees	58.85
Assembly Materials	3.65
Postage	5.75
Copies	6.20
<b>TOTAL</b>	<b>\$ 1,464.75</b>

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